

ABSTRACT OF THE DISCLOSURE

In a multi-layer structure of a cellulose acylate film, the averaged degree of acylation of surface layers is controlled in the range of 0.5 to 2.8 by mixing several sorts of cellulose acylates having different averaged degrees of acylation. One of the surface layers is formed on a substrate by casting a solution containing cellulose acylate made of cotton linter. Lubricant particles are added to a solution for the surface layers, and emission compounds to a solution for the inner layers. The obtained cellulose acylate film is excellent in adhesive property to the hydrophobic material without saponification, and adequately used for the polarizing filter, an optical compensation sheet, and liquid crystal display.